Department of Finance

# STATE OF CALIFORNIA MANUAL OF STATE FUNDS

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Renumbered
From:

#### **Legal Title**

Illegal Drug Lab Cleanup Account

#### Legal Citation/Authority

Chapter 425, Statutes of 1998

Health and Safety Code sections 11374.5(b)(2); 25354.5(f)

# **Fund Classification**

**GAAP Basis** 

Governmental/Special Revenue Funds

# **Fund Classification**

**Legal Basis** 

Governmental/General Fund Special Accounts

#### **Purpose**

This account was created for the operations related to the cleanup of hazardous substances and/or controlled substances found at illegal drug labs closed down by either the Department of Justice Bureau of Narcotics Enforcement or local law enforcement agencies.

## Administering Agency/Organization Code

Department of Toxic Substances Control/Org 3960

#### **Major Revenue Source**

- Penalties equal to the cost incurred by the Department of Toxic Substances Control for removal and disposal of hazardous substances.
- Transfers from the General Fund.

#### **Disposition of Fund (upon abolishment)**

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

# **Appropriation Authority**

This fund is available upon appropriation by the Legislature.

# **State Appropriations Limit**

**Excluded** - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are transferred from another excluded fund and the purpose or use remains the same.

#### **Comments/Historical Information**

Chapter 55, Statutes of 1994 (Extraordinary Session) originally created the Illegal Drug Cleanup Account. Health and Safety Code sections 11374.5(b)(2) and 25354.5(f) both provide language for the creation of this fund.

Chapter 587, Statutes of 2005 amended Section 25354.5 of the Health and Safety Code to authorize expenditures from the fund for the developing sampling and analytical methods for the collection of methamphetamine residue.

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